G R S IX-5]

Previous references
Rev 796-8 8/12 B March 1909
" 252-12 8/1-9 8 Jany 1916

(Municipal)

Later references
Rev 70-16 8 344 B Nov 1916
70 16 5-7
Rev 70-16 8 5-7

File No 70—16

Serial Nos 1 & 2

GENERAL AND REVENUE SECRETARIAT.

Serial Nos 1 & 2

Part B for September 1916

SUBJECT

Municipal taxation of certain Government buildings used for residential purposes in the Bangalore city.

G.O No. 1796-7 dt 8-9-16

States that certain Government buildings used for residential purposes in the Bangalore City should be dealt with under G.O No. 5623-63/Rev 252-12 dt 8-31/13 and assessed to municipal taxes.

W D 88—GPE—50,000—24 7 16

R S 1 1916-17

GENERAL AND REVENUE SECRETARIAT

(Mul.)

NOTES.

File No 70-16

FILE HEADING

Adjustment of Munl taxes due on certain Govt buildings in the Bangalore city used for residential purposes.

From

The President, Bangalore city Munl Council

No. 29 Dated 26.9.16 Received 1.8.16

Diary No. 428	Enclos / Spare Copies	Serial No /

BRIEF ABSTRACT OF LETTER

States that the Munl taxes due on certain residential Govt buildings in the city under the management of the Ex Engr Bangalore City has fallen into arrears from 1904-08 and that their adjustment has been delayed owing to the difference of opinion between P.W.D and this Office on the interpretation of G.O No 8904-6/Mul 276-08-29 13 3 09 and requests sanction for the adjustment of the said arrears

NOTES AND ORDERS

P

Govt buildings used for residential purposes but are exempt from Munl taxation under

P

Govt Pros No 8904-6/Mul 276-8-29 13 3.09 have been specified None of the buildings referred to in the Presidents' letter under disposal

NOTES—First Sheet.

G. R. S 12]

General and Revenue Secretariat

Gul File No 70 of 1916

Serial No

Can claim similar exemption under that Govt order and they are therefore liable to munl taxes for the period under dispute.

2) The other residential Govt buildings referred to in the list accompanying the Presidents letter are liable to the arrears of Munl taxes under G.O. no 5623-63/Mul 252-12-9 & 31st Jan 1913 and Section 59, Proviso (a) of the Munl Regulations of 1908

O

11/7. Submitted for orders

8/2 3) A copy of the order no. 94-5/Mc 9-816 276-08-4 dated 3rd Jan 1909 is also put up Under this order it is clear that only buildings which form integral & essential parts of other bigger institutions are exempt from taxes, as residence therein of certain officers is very necessary for promoting public purposes. None of the 8 buildings appearing referred to in the Presidents communication are of this nature and appear therefore liable to taxes on the principles laid down in the G.O. of 31st Jan 1913

O

14/8/16

NOTE—Contn sheet

G R. S 12]

General and Revenue Secretariat

Mil File No. 7[0] of 1916.

Serial No

~~4 Seen for orders.~~

~~Govt~~ The follg G O's explain the scope of the provisions of s 99 of the Mil Act:

X (1) G O No 3430 70/Mil 413-06-4 dy 10 12 07

P (2) G O No 8904-6/Mil 276-08-2 dy 13 3 09

Q (3) G O No 94-5/Mil 276 08-4 dy 3[d] Jan'09

5. From the above orders, it will appear that buildings used for public purposes & also for residences provided for public purposes are exempt from taxation — i e to say, buildings used as residential quarters in the interests of the public offices or institutions concerned are not liable to taxation — But buildings set apart for residential quarters whether on levy of rent or free of rent in the case of officers entitled to free quarters under the terms of their appts are not exempt from taxation —

6. All the buildings referred to come under one or other of the above heads & are liable to municipal

NOTE—Contn. sheet

4296

G R. S 12]

General and Revenue Secretariat

Wl File No. 78 of 1916

Serial No.	
	✓ The Chief Engineer may be requested to report if the reference herein to G.O. of the 31st January '13 is such as does not bear on the case under report. Second Member. HG 16/8-16
4202	
1916	

7. I cannot quite follow the Asst Secy When he says the order of 31-1-13 does not bear on the case. That order supersedes the previous orders, & does not even save their operation for periods [redacted] prior to Jany 1913

8 In my opinion the case of the buildings referred to must be dealt with under the G.O. of 31-1-13, and assessed to full loss.

9 Orders may be issued accordingly.

Please have it put up with the connected papers HG

Secy) Draft order and connected papers. WDK 22/8

HG 22/8-16

6 Submitted with draft accordingly

4/R 26/8 (Secy) 8 Attested HG 5/9-16 WK 6/9/16

9 Issued 6/9-16

NOTE—Contn. sheet

G R S 12]

General and Revenue Secretariat.

2nd File No. 70 of 1916.

Serial No	
2	(a) G.O. dt 1796-7 of 8.9.16 to A.O. Bloemfontein and Cl. t Chief Engr. directs that the buildings mentioned should be dealt with under G.O.M. 5625-63/2nd 282-12-9 of 31.3.13 and assessed by Municipal Taxation.

NOTE—Contn sheet

(3P1)—79 077—17 12 1

B. M 1091

Mul 70-16-1

No 29

OFFICE OF THE PRESIDENT,
MUNICIPAL COUNCIL,
BANGALORE CITY, DATED 26-7- 1916

FROM

DEWAN BAHADUR RAJA SABHA BHUSHANA
K P PUTTANNA CHETTY, ESQ,
Honorary President, Municipal Council,
Bangalore City

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments,
Bangalore

SIR,

I have the honor to state that the Municipal taxes due on some of the residential Government buildings in the Bangalore City under the management of the Executive Engineer, Bangalore Division, have fallen into arrears from the year 1907-08 and their adjustment has been delayed owing to a difference of opinion between the Public Works Department and this Office on the interpretation of Government Order No 8904 6/Ml 276-08-1 dated 13th March 1909, which directs that certain Government buildings used for residential purpose solely in public interest shall be exempted from the levy of taxes from the 1st January 1907 This concession continued to be in force till 31st January 1913 when, in supercession of the above Government order, Government Proceedings No 5623-63/Ml 252-12-9 dated 31-3-1916 was issued directing that all Government buildings used for residential purposes shall be taxed irrespective of any distinction whatever The Executive Engineer, Bangalore Division, claims exemption of taxes on the marginally noted buil

GEN SECTION
1
1 AUG 1916

GPE—2 000—21-6-13

1916-17

From The Honorary President
Municipal Council
Bangalore City

To The Secretary to the Govern
ment of Mysore, Revenue
Department
Bangalore

Dated 26th
Despatched 29th } July 1916
Received

General No 29.
No

Enclosure No one Statement

Requesting that the Executive
Engineer, Bangalore Division
may be directed to adjust
as per statement herewith
submitted, the arrears of
municipal taxes due on
Government buildings in
the charge used for residential
purposes

P

buildings also on the strength of the Government order of the 13th March 1909 for the period between 1-1-1907 to -- 31-V-1913 The buildings exempted from taxes are not only specified by name in this Government order, but the nature of such buildings is also clearly defined and there is no room for doubting that the buildings above alluded to fall within the range of the preceding Government order

1. Carlton House.
2. Jail Superintendent's quarters
3. Grace Villa
4. Chief Cpnstable'squarters
5. Central College House
6. Lal-bagh lodge
7. Reserve Police Inspector's quarters
8. Reserve Police Lines.

P

2. Several communications were addressed to the Executive Engineer, Bangalore Division, pointing out the inapplicability of his views to the instances under notice and requesting an early adjustment of the long standing arrears, but to no effect

3. I submit herewith copy of a bill furnished to the Executive Engineer, Bangalore Division and request that Government be pleased to direct the early adjustment of the taxes due on the buildings under dispute

I have the honor to be,

Sir,

Your most obedient servant,

K N Kuttaimmayhett

Honorary President

C.R.G.

Showing the taxes due to the end of June 1916 on Residential Recruitment Buildings in the Bangalore City in charge of the Public Works Department

Statement No 70-16-1

Name of Street	Door No	Name of Buildings	Year	House Tax	Water Tax	Lighting Tax	Conservancy Cess	Total	Remarks
Cavalry road	6	Carlton House	07 08	84 -	50 6 5	16 12 10		151 3 3	
			08 09	84	50 6 5	16 12 10		151 3 3	
			09 10	84	50 6 5	16 12 10		151 3 3	
			10 11	84	50 6 5	16 12 10		151 3 3	
			11 12	84 - -	50 6 5	16 12 10		151 3 3	
			12 13	66 6 -	38 7 10	13 3		115 14 1	639-2-4
			13 14	44 12 -	26 9 -	9 3 10		80 8 10	242-9-5
			14 15	44 12 -	26 9 -	9 3 10	9 3 10	89 12 8	381-11-9
			15 16	44 12 -	26 9 -	9 3 10	15 7 8	99 - 6	
			Total	618 10	370 2 11	124 11 4	27 11 6	1141 4 4	
Cavalry road	1	Balabroone Lodge	07 08	90	54	18 -		162 - -	
			08 09	90	54 -	18 -		162	
			09 10	90 -	54	18		162 - -	
			10 11	80	48 - -	16		144 - -	
			11-12		Vacant				
			12 13	66	39 9 7	13 3 2		118 12 9	
			13-14	120	72 -	24 -		216 - -	
			14 15	120 -	72 - -	24 -	24 - -	240 - -	
			15 16	120 -	72 -	24 -	48 - -	264 - -	
			Total	776	465 9 7	155 3 2	72 -	1468 12 9	
Avenue road	2/3	Bank of Mysore	13 14	13 14	8 5 3	2 12 4		24 15 7	
			14-15	27 12	16 10 6	5 8 9	5 8 9	55 8 -	
			15 16	34 14	20 14 9	6 15 7	13 15 1	76 11 5	
			Total	76 8	43 14 6	15 4 8	19 7 10	157 3 0	
Fort C. Street	8/1	Excise Inspectors quarters	12 13	1	9 7	3 2		1 12 9	
			13 14	2	1 3 2	6 4		3 9 6	
			14 15	2	1 3 2	6 4		3 9 6	
			15 16	2 -	1 3 2	6 4		3 9 6	
			Total	7	4 3 1	1 6 2		12 9 3	
M. Cross road Gallesaram		Fort Girls School	14 15	5	3	1		9	
			15 16	5	3	1 -		9 - -	
			Total	10	6	2		18 - -	
			Grand Total	1488 2	891 14 1	298 9 11	119 3 4	2797 15 4	
		Deduct amount taxed in excess of that due to the end of 1906-07						881 10 9	
			Balance					1916 11 7	

(1) Amount taxed in excess on account of taxes for the half year ending December 1906 Rs 639-2-4
(2) Amount recovered in excess and to be refunded under G.O. No 8904-62 Vol 278-08 dated 13-3-1909 Rs 242-9-5

Bangalore
the 28 7-1916

Vice President,
City Municipal Council, Bangalore

(9)

re exemption of certain Govt buildings used for residential purposes in the Bangalore City.

[R S 28]

File No 70-16
Serial No 2

Diary No of letter replied to 428

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT
(Muni)

, the 191

READ—

Letter No 29 of the 26th July 1916 from the President, Bangalore City Muni Council reporting that the Executive Engr, Bangalore

Date of issue 9 9 16

Signed by Dr. B Sadasiva Rau

1) Carlton House
2) Jail Superintendent's Quarters
3) Grace Villa
4) Chief Constable's quarters
5) Central College Home
) Lal-Bagh Lodge
Reserve Police Inspectors Quarters
) Reserve Police Lines

ORDER THEREON—Nos.

Divisions, is of opinion that the marginally noted residential Govt buildings in the Bangalore City are exempt from Muni taxes for the periods from 1st Jan 1st

over

SUBJECT

31st July 1913 in accordance with
G.O. No. 8902-G/Rul 276-9-2 P
dt 13th March 1909.

2. G.O. No. 5623-63/Rul 252- 2
12-9 dt 31st Jan. 1913 directing
that all Govt Buildings used for
residential purposes be granted
E- mud floors and lighting fans
irrespective of any distinction
of salary.

Order No. 1796-7 Rul 9-16-2 8 9 16.
Attention is directed to the above mentioned
& the Govt order of the
31st Jan. 1913 regarding the grant of E- mud floors to all Govt buildings used for residential purposes irrespective of any distinction of salary. O

2. Govt are therefore requested
to direct that the buildings occupied
by the Gazetted and accord E mud
floors. O

W. H. Sapte
Asst Secy.

To. The Provincial Postal Circle
Engr. Chief Engr.